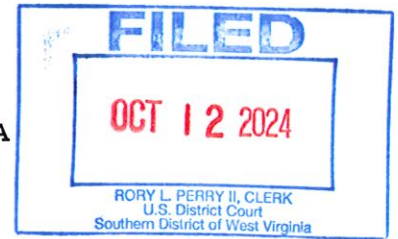


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF WEST VIRGINIA
CHARLESTON



UNITED STATES OF AMERICA

v.

CRIMINAL NO. 2:24-cr-00166
26 U.S.C. § 7203

JOSHUA L. WOLFE

INFORMATION

The United States Attorney charges:

INTRODUCTORY ALLEGATIONS

At all relevant times:

1. Defendant JOSHUA L. WOLFE resided in Kenna, Jackson County, West Virginia, within the Southern District of West Virginia.

2. Wolfe Construction Company, Inc. ("Wolfe Construction"), was a corporation doing business in Charleston, West Virginia. Wolfe Construction was engaged in the business of commercial construction.

3. Defendant JOSHUA L. WOLFE was the president, sole officer, and a shareholder of Wolfe Construction.

Employment Taxes

4. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for

administering the tax laws of the United States and collecting taxes owed to the United States.

5. Pursuant to the Internal Revenue Code and associated statutes and regulations, employers are required to withhold amounts from their employees' gross pay including Federal Insurance Contribution Act ("FICA") taxes, which represent Social Security and Medicare taxes, and federal income taxes. These taxes will be referred to in this Information as "trust fund taxes" because employers hold the withheld amounts in trust until paid over to the United States. Employers are required to remit these withheld trust fund amounts to the IRS on a quarterly basis, no later than the last day of the month following the end of the quarter.

6. In addition to the trust fund taxes that must be withheld from pay, employers are separately required to make contributions under FICA for Social Security and Medicare in amounts matching the amounts withheld from their employees' pay for those purposes. Such employer contributions are likewise required to be remitted to the IRS no later than the last day of the month following the end of the quarter. Collectively, these five components required to be remitted quarterly are commonly referred to as "employment taxes," made up of the trust fund taxes withheld (individual income, Social Security, and Medicare taxes) and the matching

amounts contributed by the employer.

7. Employers are required to file, one month after the conclusion of the calendar quarter, an Employer's Quarterly Federal Tax Return, Form 941 ("Form 941"), setting forth the total amount of income taxes withheld, the total amount of Social Security and Medicare taxes due, and the total tax deposits.

8. A person is responsible for collecting, accounting for, and paying over the employment taxes if he or she has the authority required to exercise significant control over the employer's financial affairs, regardless of whether the individual exercised such control in fact.

9. Defendant JOSHUA L. WOLFE exercised control over the financial affairs of Wolfe Construction by, among other acts, approving payments, signing checks, controlling business bank accounts, and maintaining sole signature authority on the business bank accounts; thus, he was a responsible person for collecting trust fund taxes, accounting for the employment taxes by filing Forms 941 with the IRS, and paying over to the IRS the employment taxes for the employees of Wolfe Construction.

COUNT ONE

10. Paragraphs 1 through 9 of this Information are re-alleged as if fully set forth herein.

11. During the first quarter of 2019, Defendant JOSHUA L.

WOLFE employed individuals on behalf of Wolfe Construction. By reason of such employment, he was required by law, following the close of the quarter and on or before April 31, 2019, to pay to the IRS on behalf of Wolfe Construction the employer's portion of the Social Security and Medicare taxes imposed by the Internal Revenue Code. Knowing and believing all of the foregoing, he did willfully fail on or about April 31, 2019, in the Southern District of West Virginia, to pay the Social Security and Medicare taxes due.

In violation of Title 26, United States Code, Section 7203.

COUNT TWO

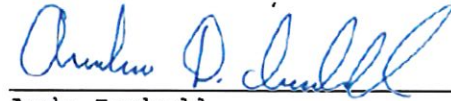
12. Paragraphs 1 through 9 of this Information are re-alleged as if fully set forth herein.

13. During the calendar year 2018, Defendant JOSHUA L. WOLFE had and received gross income in excess of \$18,000, the minimum filing requirement. By reason of such gross income, he was required by law, following the close of the calendar years and on or before April 15, 2019, to make an income tax return to the IRS, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Knowing and believing all of the foregoing, he did willfully fail on or about the April 15, 2019, in the Southern District of West Virginia, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

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United States Attorney

By:



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Assistant United States Attorney



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